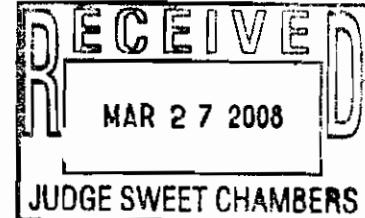




United States Attorney
Southern District of New York

86 Chambers Street, 3rd Floor
New York, New York 10007

March 26, 2008



BY HAND DELIVERY

The Honorable Robert W. Sweet
United States District Judge
United States Courthouse
500 Pearl St., Room 1920
New York, NY 10007

Re: *Erdheim v. Commissioner of Internal Revenue*, 07 Civ. 8415 (RWS)(DFE)

Dear Judge Sweet:

This Office represents the Commissioner of Internal Revenue (the "IRS"), the defendant in the above-referenced civil action. The IRS and *pro se* plaintiff, Mr. Michael Erdheim, are in negotiations over a proposed stipulation that would resolve two of the three claims that Mr. Erdheim asserts in this action. To allow the parties to try to finalize the resolution of a substantial part of this case, I respectfully request that the Government's time to respond to the Complaint in this action be extended by approximately 45 days – from April 2, 2008 to May 19, 2008. Mr. Erdheim consents to this request.

This is the Government's third request for an extension in this action. As no scheduling order has been entered in this action, granting this request for an extension will not have an effect on any other deadline in this action. We thank the Court for its consideration of this request.

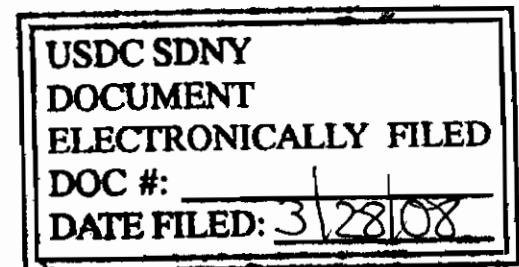
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Respectfully,

MICHAEL J. GARCIA
United States Attorney

By: lily
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Assistant United States Attorney
Telephone: (212)637-2734
Facsimile: (212)637-2686



cc: Michael Erdheim (By First-Class Mail)
1360 York Avenue, Apt. 6F
New York, NY 10021
Pro Se